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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **KAWABE, Yoshikazu, et al.**

Group Art Unit: **1753**

Serial No.: **10/728,883**

Examiner: **Arun S. PHASGE**

Filed: **December 8, 2003**

**P.T.O. Confirmation No.: 9620**

For: **WATER HEATER**

**AMENDMENT UNDER 37 CFR §1.111**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

September 21, 2006

Sir:

In response to the Office Action dated **June 23, 2006**, entry of the following amendments and remarks, further examination, and reconsideration are respectfully requested.

**Amendments to the Drawings** begin on page 2 of this paper and include an attached replacement sheet.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 3 of this paper.

**Remarks/Arguments** begin on page 7 of this paper.

An **Appendix** including amended drawing figures is attached following page 14 of this paper.